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compliance with the procedures, conditions, and limitations set forth in the approval of the application. Failure to comply in good faith and with such procedures, conditions, and limitations shall automatically terminate the authority for such variations and the importer thereupon shall fully comply with the prescribed requirements of regulations from which the variations were authorized. Authority for any variations may be withdrawn whenever in the judgment of the Director the revenue is jeopardized or the effective administration of this part is hindered by the continuation of such variation. Where an importer desires to employ such variation, he shall submit a written application to do so, in triplicate, to the regional director (compliance) for transmittal to the Director. The application shall describe the proposed variations and set forth the reasons therefor. Variations shall not be employed until the application has been approved. The importer shall retain, as part of his records, any authorization of the Director under this section.

[26 FR 8190, Aug. 31, 1961. Redesignated at 40 FR 16835, Apr. 15, 1975]

§275.28 Penalties and forfeitures.

Anyone who fails to comply with the provisions of this part becomes liable to the civil and criminal penalties, and forfeitures, provided by law.

(72 Stat. 1425, 1426; 26 U.S.C. 5761, 5762, 5763) [26 FR 8190, Aug. 31, 1961. Redesignated at 40 FR 16835, Apr. 15, 1975]

Subpart D—Taxes

TAX RATES

§275.30 Pipe tobacco.

On pipe tobacco imported or brought into the United States after January 1, 1993, the tax imposed by law is 67.5 cents per pound and a proportionate tax at the like rate on fractional parts of a pound. (See 26 U.S.C. 5701(f).)

[T.D. ATF-381, 61 FR 37004, July 16, 1996]

§275.31 Cigar tax rates.

(a) On cigars imported or brought into the United States on or after January 1, 1993, the taxes imposed by law are:

- (1) Small cigars. \$1.125 per thousand.
- (2) Large cigars. 12.75 percent of the sale price, but not more than \$30 per thousand.
- (b) Cigars not exempt from tax under this part which are removed but not intended for sale are taxed at the same rate as similar cigars removed for sale. (See 26 U.S.C. 5701(a).)

[T.D. ATF-381, 61 FR 37004, July 16, 1996]

§275.32 Cigarette tax rates.

- (a) On cigarettes imported or brought into the United States on or after January 1, 1993, the taxes imposed by law are:
- (1) Small cigarettes. \$12 per thousand.
- (2) Large cigarettes. \$25.20 per thousand.
- (b) Special rule for large cigarettes. If large cigarettes are more than 6½ inches in length, the rate of tax is the rate prescribed for small cigarettes, counting each 2 3/4 inches, or fraction thereof, of the length of each as one cigarette. (See 26 U.S.C. 5701(b).)

[T.D. ATF-381, 61 FR 37004, July 16, 1996]

§275.33 Smokeless tobacco tax rates.

On smokeless tobacco imported or brought into the United States, the following taxes are imposed by law:

- (a) Snuff. Snuff removed on or after January 1, 1993, 36 cents per pound and a proportional tax at a like rate on fractional parts of a pound.
- (b) Chewing tobacco. Chewing tobacco removed on or after January 1, 1993, 12 cents per pound and a proportional tax at the like rate on fractional parts of a pound. (See 26 U.S.C. 5701(e).)

[T.D. ATF-381, 61 FR 37004, July 16, 1996]

§275.34 Cigarette papers.

- (a) On each book or set of cigarette papers containing more than 25 papers imported or brought into the United States on or after January 1, 1993, the taxes imposed by law are 0.75 cent for each 50 papers or fractional part thereof
- (b) Where cigarette papers measure more than $6\frac{1}{2}$ inches in length, they shall be taxable at the above rates, counting each $2\frac{3}{4}$ inches, or fraction